

**STATE PROJECT OFFICE DEHRADUN**  
**INCLUSIVE EDUCATION FOR DISABLED AT SECONDARY STAGE (IEDSS)**  
**UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY**  
**UTILIZATION CERTIFICATE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH-2013**

Sanction Letter No. and Date	AMOUNT
Opening Balance with Advance as on 1 <sup>st</sup> April-2012	32,70,566.00
Grant From State Govt. Letter no. 1760/XXID/3/12/02/02(66)2011DEC-2012	11,05,800.00
<b>TOTAL</b>	<b>43,76,366.00</b>
Bank Interest and Other Incomes	11,1213.00
Loan From RMSA	54,63,000.00
<b>Grand Total ( Total Fund Available)</b>	<b>99,50,579.00</b>
<b>Actual Expenditure</b>	<b>80,95,572.00</b>
<b>Unspent Balances and Advances</b>	
State Fund (As per Ann-"B")	6,12,000.00
GOI Fund (As per Ann-"B")	11,77,007.00
Advance To RES (As per Ann-"C")	66,000.00
<b>Total</b>	<b>18,55,007.00</b>

1).Certified that out of **Rs.11,05,800.00** / -of grants-in-aid received during the year 2012-2013 in favor of Rashatriya Madhyamic Shiksha Society, State-Uttarakhand from State Government of Uttarakhand for Inclusive Education For Disabled At Secondary Stage(IEDSS) Uttarakhand Sabhi Ke Liya Madhyamic Shiksha Society, Nanur Khera, Tapovan Road, Dehradun Uttarakhand vide Letter No-noted against each grant and **Rs.11,1213** /- on account of interest & other income earned during the period 1<sup>st</sup> April 2012 to 31<sup>st</sup> March 2013, and sum of Rs **54,63,000/-** loan received from RMSA and sum of **Rs. 32,70,566.00/-** on account of unspent Balance of the previous year, a sum of **Rs.80,95,572** /- has been utilized for the purpose for which it was sanctioned and that the balance of **Rs.18,55,007/-** including advances remain unutilized at the end of the year, which will be adjusted towards the grants-in-aid payable during the year 2013-2014.




2).Certified that I have satisfied myself that the condition on which the grants- in-aid was sanctioned has been fully fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised

- 1). Audited Statements of Accounts
- 2). Utilization Certificates
- 3). Audit Report & Management Letter

**For Uttarakhand Sabhi Ke Liye Madhyamic Shiksha Society**

**DATED: 25<sup>th</sup> Nov.2013**  
**PLACE: DEHRADUN**

  
**(Finance Officer)**

वित्त अधिकारी  
उत्तराखण्ड सभी के लिए माध्यमिक शिक्षा परिषद  
राज्य परियोजना कार्यालय, देहरादून

  
**(Finance Controller)**

वित्त नियंत्रक  
उत्तराखण्ड सभी के लिये  
माध्यमिक शिक्षा परिषद  
देहरादून

  
**(State Project Director)**

राज्य परियोजना निदेशक  
उत्तराखण्ड सभी के लिये  
माध्यमिक शिक्षा परिषद  
देहरादून

**Auditors Certificate**

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

**For RAJIV JINDAL & ASSOCIATES.**  
**CHARTERED ACCOUNTANTS**

  
**(RAJIV JINDAL)**  
**FCA PROPRIETOR**  
**M.NO-077980**

**DATED: 25<sup>th</sup> Nov.2013**  
**PLACE: DEHRADUN**

**AUDITORS REPORT**

To,  
The State Project Director,  
Uttarakhand Sabhi Ke Liye Madhyamic Shiksha Society,  
Nanur Khera Tapovan Road,  
Dehradun,  
Uttrakhand.

Dear Members,

We have examined Balance Sheet including Income and Expenditure Account and Receipts and Payment Account for the year ended 31<sup>st</sup> march, 2013 i.e. financial year 2012-2013 pertaining to **INCLUSIVE EDUCATION FOR DISABLE AS SECONDARY STAGE PROJECT (IEDSS)** implemented by **UTTRAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY, NANUR KHERA, DEHRADUN, UTTRAKHAND** hereinafter referred to as "The Project". The Balance Sheet along with Income and Expenditure Account and Receipts and Payment Account as prepared by the Project is annexed herewith after auditing of the same on the basis of records and documents submitted by the project...

These Financial Statements are the responsibility of the Concern's Management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the accounting standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in



the financial statements. An audit also includes assessing the accounting principles and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.

We report, subject to our audit observation in schedule "A" of even date that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. We have audited on procurement basis and ensure the coverage of audit on the test basis.
3. In our opinion, proper books of accounts have been kept by the State Project Office, so far as appear from the examination of the books of accounts.
4. The statements of accounts deal with this report are in agreement with the books of accounts.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view of :
  - a) In the case of the Consolidated Balance Sheet of the State of Affairs of the above named Project as at 31<sup>st</sup> March 2013.



**RAJIV JINDAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

9/1, Rajpur Road, Opp. Abner Petrol Pump,  
Dehra Dun - 248 001 (Uttarakhand)  
Tel : 0135-2659064, 6450721  
E - mail : jindalr1@rediffmail.com

- b) In the case of Consolidated Income & Expenditure Account of the income of the above named Project for the year ended on 31<sup>st</sup> March 2013.
- c) In the case of Consolidated Receipts & Payments of the income of the above named Project for the year ended on 31<sup>st</sup> March 2013.

**For RAJIV JINDAL & ASSOCIATES.**  
**CHARTERED ACCOUNTANTS**



**(RAJIV JINDAL)**  
**FCA PROPRIETOR**  
**M.NO-077980**

**DATED:25<sup>th</sup> Nov. 2013**  
**PLACE:DEHRADUN**

**STATE PROJECT OFFICE DEHRADUN**  
**INCLUSIVE EDUCATION FOR DISABLED AT SECONDARY STAGE (IEDSS)**  
**UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY**  
**SCHEDULE - A**

**Significant Accounting Policies for the year ended 31st March 2013.**

1. The Books of Accounts of the society were not prepared on mercantile system of accounting i.e. on accrual basis, which is not as per the accounting standard issued by the Institute of Chartered Accountants of India as well as manual on financial management & procurement issued by the Central Government.
2. The Income of the society is exempted from Income Tax under the provisions of section 12A of the Income Tax Act.
3. Depreciation has not been provided on fixed assets.

**For RAJIV JINDAL & ASSOCIATES.**  
**CHARTERED ACCOUNTANTS**

  
**(RAJIV JINDAL)**  
**FCA PROPRIETOR**  
**M.NO-077980**



**DATED: 25<sup>th</sup> Nov.2013**  
**PLACE: DEHRADUN.**

**ANNEXURE "A" OF AUDIT OBSERVATIONS**

The following observations were noted:

**DISTRICT PROJECT OFFICE**

The Books of Accounts of the District Project Office not prepared on mercantile system of accounting i.e. on accrual basis, which is not as per the accounting standard issued by the Institute of Chartered Accountants of India as well as manual on financial management & procurement issued by the Central Government.

For **RAJIV JINDAL & ASSOCIATES.**

**CHARTERED ACCOUNTANTS**

**(RAJIV JINDAL)**

**FCA PROPRIETOR**

**M.No.077980**

**DATED: 25<sup>th</sup> Nov. 2013**

**PLACE: DEHRADUN**

**STATE PROJECT OFFICE, DEHRADUN**  
**INCLUSIVE EDUCATION FOR DISABLED AT SECONDARY STAGE (IEDSS)**  
**UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD**  
**CONSOLOATED BALANCE SHEET AS ON 31ST MARCH-2013**

LIABILITIES	AMOUNT	T.AMOUNT	ASSETS	AMOUNT	T.AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Capital	10,162,000.00	16,417,000.00	(As per Annexure "A")		16,417,000.00
Add: Addition during the year	6,255,000.00				
<b>GENERAL FUND</b>			<b>CURRENT ASSETS AND</b>		
Unutilized Grant		1,855,007.00	<b>LOANS &amp; ADVANCES</b>		
			a) Cash & Bank Balances		
			State Fund	612,000.00	
			GOI Fund	1,177,007.00	
			(As per Annexure "B")		
			b) Advance to RES for		
			Resource Rooms	66,000.00	1,855,007.00
			(As per Annexure "C")		
<b>TOTAL</b>		<b>18,272,007.00</b>	<b>TOTAL</b>		<b>18,272,007.00</b>

**AUDITOR'S REPORT**

"As per our separate report of even date annexed"

FOR RAJIV JINDAL & ASSOCIATES  
 CHARTERED ACCOUNTANTS

FOR UTTARAKHAND SABHI KE LIYE  
 MADHYAMIC SHIKSHA PARISHAD

(RAJIV JINDAL)  
 FCA PROPRIETOR  
 M.NO-077980

DATED: 25th November 2013  
 PLACE: DEHRADUN

FINANCE OFFICER

उत्तराखण्ड सभी के लिए माध्यमिक शिक्षा परिषद  
 राज्य परियोजना कार्यालय, देहरादून

FINANCE CONTROLLER

उत्तराखण्ड सभी के लिए  
 माध्यमिक शिक्षा परिषद  
 देहरादून

STATE PROJECT DIRECTOR

उत्तराखण्ड सभी के लिए  
 माध्यमिक शिक्षा परिषद  
 देहरादून



# RAJIV JINDAL & ASSOCIATES

## CHARTERED ACCOUNTANTS

9/1, Rajpur Road, Opp. Abner Petrol Pump,  
Dehra Dun - 248 001 (Uttarakhand)  
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E - mail : jindalr1@rediffmail.com

**STATE PROJECT OFFICE, DEHRADUN**  
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**UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2013**

EXPENDITURE	AMOUNT	T.AMOUNT	INCOME	AMOUNT	T.AMOUNT
<b>Revenue Expenses</b>			<b>Grants</b>		
Scholarship ( State Govt.)	493,800.00		Opening Balance	3,270,566.00	
MMER	1,346,772.00	1,840,572.00	Received From Central Govt.	Nil	
			Received From State Govt.	1,105,800.00	
			Interest & other Income	111,213.00	
			Loan(RMSA)	5,463,000.00	
Amount equal to addition of fixed Assets transfred to Capital Fund		6,255,000.00	<b>Sub Total</b>	<b>9,950,579.00</b>	
			Less: Grant Unutilized	1,855,007.00	8,095,572.00
<b>TOTAL</b>		<b>8,095,572.00</b>	<b>TOTAL</b>		<b>8,095,572.00</b>

**AUDITOR'S REPORT**

"As per our separate report of even date annexed"

FOR RAJIV JINDAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

FOR UTTARAKHAND SABHI KE LIYE  
MADHYAMIC SHIKSHA PARISHAD

(RAJIV JINDAL)  
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FINANCE OFFICER

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उत्तराखण्ड सभी के लिए माध्यमिक शिक्षा परिषद  
राज्य परियोजना कार्यालय, देहरादून

FINANCE CONTROLLER

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देहरादून

STATE PROJECT DIRECTOR

राज्य परियोजना दिशाक  
उत्तराखण्ड सभी के लिये  
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**UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH-2013**

RECEIPTS	AMOUNT	T.AMOUNT	PAYEMENTS	AMOUNT	T.AMOUNT
<b>Opening Balances including Advances</b>			Scholarship ( State Govt.)	493,800.00	
Cash & Bank Balances	3,270,566.00	3,270,566.00	MMER	1,346,772.00	
			Construction of Resource Rooms	6,255,000.00	8,095,572.00
<b>Grants</b>			<b>Closing Balances including Advances</b>		
Received From Central Govt.	Nil		a)Cash & Bank Balances		
Received From State Govt.	1,105,800.00		State Fund	612,000.00	
Interest & other Income	111,213.00		GOI Fund	1,177,007.00	
Loan(RMSA)	5,463,000.00	6,680,013.00	(As per Annexure 'B')		
			b)Advance to RES	66,000.00	1,855,007.00
			(As per Annexure 'C')		
<b>TOTAL</b>		<b>9,950,579.00</b>	<b>TOTAL</b>		<b>9,950,579.00</b>

**AUDITOR'S REPORT**

"As per our separate report of even date annexed"

FOR RAJIV JINDAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

FOR UTTARAKHAND SABHI KE LIYE  
MADHYAMIC SHIKSHA PARISHAD

(RAJIV JINDAL)  
FCA PROPRIETOR  
M.NO-077980

DATED: 25th November 2013  
PLACE: DEHRADUN

FINANCE OFFICER

उत्तराखण्ड सभी के लिए माध्यमिक शिक्षा परिषद  
राज्य परियोजना कार्यालय, देहरादून

FINANCE CONTROLLER

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माध्यमिक शिक्षा परिषद  
देहरादून

STATE PROJECT DIRECTOR

राज्य परियोजना विभाग  
उत्तराखण्ड सभी के लिए  
माध्यमिक शिक्षा परिषद  
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### ANNEXURE "A" OF FIXED ASSETS

PARTICULARS	BALANCE AS ON 01.04.2012	ADDITIONS	TOTAL	BALANCE AS ON 31.03.2013
Barrier Free Toilet	2,375,000.00	-	2,375,000.00	2,375,000.00
Construction of Resource room	5,412,000.00	6,255,000.00	11,667,000.00	11,667,000.00
Ramp Railings	2,375,000.00	-	2,375,000.00	2,375,000.00
<b>TOTAL</b>	<b>10,162,000.00</b>	<b>6,255,000.00</b>	<b>16,417,000.00</b>	<b>16,417,000.00</b>



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**ANNEXURE "B" CASH & BANK BALANCES**

NAME OF DISTRICTS	AMOUNT
DPO Almora	41,510.00
DPO Chamoli	36,034.00
DPO Dehradun	6,279.00
DPO Nainital	15,374.00
DPO Pauri	36,881.00
DPO Rudraprayag	24,202.00
DPO US Nagar	19,043.00
DPO Bageshwar	1,232.00
DPO Champawat	6,437.00
DPO Haridwar	1,769.00
DPO Pithoragarh	32,383.00
DPO Tehri	28,827.00
DPO Uttarkashi	11,809.00
State Project Office	1,527,227.00
<b>Total Fund</b>	<b>1,789,007.00</b>
State Fund	612,000.00
GOI	1,177,007.00
<b>TOTAL</b>	<b>1,789,007.00</b>

**ANNEXURE "C" OF OTHER ADVANCES**

PARTICULAR	AMOUNT
Advance to RES	66,000.00
<b>TOTAL</b>	<b>66,000.00</b>

